Application No.: Not Yet Assigned Docket No.: ISH-0233

REMARKS

The above amendments to the specification have been made to correct the description of Figs. 1, 2 and 5-7 in the specification.

The above amendments to the claims have been made to eliminate the use of multiple dependency.

The above amendments to the abstract have been made to describe the present invention more precisely and to put the application in better condition for examination.

Thus, no new matter has been added.

In the event that any fees are due in connection with this paper, please charge our Deposit Account No. 18-0013.

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Respectfully submitted,

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CLEANED-UP VERSION OF THE AMENDMENTS TO THE ABSTRACT

The Abstract has been amended to read as follows:

The present invention provides a manufacturing method for an SOI wafer with a high productivity in which generation of a void is suppressed in manufacturing the SOI wafer. In a manufacturing method for an SOI wafer of the present invention in which two starting wafers are prepared, an insulating layer is formed on at least one of the two starting wafers and the one wafer is adhered to the other wafer without using an adhesive agent, the starting wafers each with no line defect on a surface thereof are used. In a manufacturing method for an SOI wafer of the present invention in which two starting wafers are prepared, an insulating layer is formed on at least one of the two starting wafers and the one wafer is adhered to the other wafer without using an adhesive agent, the starting wafers are subjected to a high temperature heat treatment in advance.